intermediate liquid crystal molecules are orientated, with the intersection angle fixed at 90° between the absorption axis 13 of the lower polarizing plate 8 and the absorption axis 14 of the upper polarizing plate 9 in a 240° twisted liquid crystal device having a value of Δ nd equal to 800nm.

IN THE CLAIMS:

Please cancel claims 1-3 without prejudice and amend claims 4-18 as follows:

(Amended) In a liquid crystal shutter, including Claim 4.

a liquid crystal device including a pematic liquid crystal sealed in between a first transparent substrate and a second transparent substrate on whose inner surfaces are formed respective transparent electrodes, said liquid crystal device having a twisted angle equal to or greater than 180°, and

a pair of polarizing plates between which are sandwiched said first transparent substrate and said second transparent substrate, said polarizing plates having respective absorption axes which are substantially orthogonal to each other, said absorption axes of said polarizing plates being/angled within a range of $\pm 40^{\circ}$ to $\pm 50^{\circ}$ relative to a direction in which intermediate liquid crystal molecules are orientated, said direction indicating a direction of orientation of said liquid crystal in an intermediate portion in a direction of thickness of said liquid crystal device.

